

## Standard Deduction Worksheet—Line 40

Keep for Your Records



Use this worksheet if: (a) someone can claim you, or your spouse if filing jointly, as a dependent; (b) you or your spouse were born before January 2, 1944, or were blind; or (c) you paid real estate taxes.

<p>1. Enter the amount shown below for your filing status.</p> <ul style="list-style-type: none"> <li>• Single or married filing separately—\$5,450</li> <li>• Married filing jointly or Qualifying widow(er)—\$10,900</li> <li>• Head of household—\$8,000</li> </ul>	}	<p>..... 1. <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p>
<p>2. Can you be claimed as a dependent?</p> <p><input type="checkbox"/> <b>No.</b> Enter the amount from line 1 on line 4. Skip line 3.</p> <p><input type="checkbox"/> <b>Yes.</b> Go to line 3.</p>	<div style="border: 2px solid blue; border-radius: 15px; padding: 10px; display: inline-block; background-color: #e6f2ff;"> <b style="color: blue; font-size: 1.5em;">DRAFT</b> </div>	
<p>3. Is your <b>earned income</b>* more than \$600?</p> <p><input type="checkbox"/> <b>Yes.</b> Add \$300 to your earned income. Enter the total</p> <p><input type="checkbox"/> <b>No.</b> Enter \$900</p>		
<p>4. Enter the <b>smaller</b> of line 1 or line 3. If born after January 1, 1944, and not blind, enter this amount on line 6. Otherwise, go to line 5 .....</p>	}	<p>..... 3. <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p>
<p>5. If born before January 2, 1944, or blind, multiply the number on Form 1040, line 39a, by \$1,050 (\$1,350 if single or head of household) .....</p>		<p>..... 4. <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p>
<p>6. Add lines 4 and 5. ....</p>		<p>..... 5. <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p>
<p>7. Did you pay real estate taxes in 2008?</p> <p><input type="checkbox"/> <b>No.</b>  Enter the amount from line 6 on Form 1040, line 40.</p> <p><input type="checkbox"/> <b>Yes.</b> Enter the state and local taxes you paid on real estate you own that was not used for business.** .....</p>		<p>..... 6. <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p>
<p>8. Enter \$500 (\$1,000 if married filing jointly) .....</p>		<p>..... 7. <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p>
<p>9. Enter the smaller of line 7 or line 8. ....</p>		<p>..... 8. <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p>
<p>10. Add line 6 and line 9. Enter the total here and on Form 1040, line 40 .....</p>		<p>..... 9. <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p>
		<p>..... 10. <span style="border: 1px solid black; display: inline-block; width: 100px; height: 20px;"></span></p>

\* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

\*\* Enter only state and local real estate taxes that would be deductible on Schedule A, line 6, if you were itemizing your deductions. See the instructions for Schedule A, line 6.